

# Exhibit P



**Statement of** [REDACTED]

1. I, [REDACTED], am a forensic accountant and private investigator, and the owner of [REDACTED]. I received a BA in Economics from Lehman College in 1973 and an advanced degree in Personal Financial Planning from Lehman College in 1997. I have been a Certified Fraud Examiner (CFE) since receiving that designation in 1997.
2. Prior to entering the private sector, I was a Special Agent with the Internal Revenue Service, Criminal Investigation Division (IRS-CID) from 1973 until my retirement in 1998. As a Special Agent, I worked on numerous financial fraud investigations, including several with the U.S. Attorney's Office for the Southern District of New York. In addition, during the last five years of my employment with the IRS, I received the designation of Cross-Designation Authority from the FBI while being a member of the joint task force with the FBI and the NYPD whose responsibilities were to investigate the federal money laundering statutes on a national and international scale.
3. I have over forty years of experience in complex financial fraud investigations, including: income tax violations, white collar crime, and securities fraud. I also have extensive field experience in the tracing of assets and reviewing books and records to recognize, identify, and trace suspicious

financial activity. I have also conducted numerous forensic investigative audits.

4. I have been hired by federal and state law enforcement agencies on numerous occasions to serve as a forensic accountant/investigator for corporate monitorships and other compliance programs. For example, I was a member of the World Trade Center Integrity Compliance Program administered by the New York City Department of Investigation. My responsibilities included preventing and detecting wasteful or abusive practices by contractors at the World Trade Center site. My work consisted of reviewing the books and records, including workers payroll records and invoices, and detailing any fraud discovered in final summary reports.
5. For this engagement, I was hired by Cohen & Gresser LLP to conduct an independent review of a Financial Condition Report prepared by Macalvins Accountants summarizing the financial condition and assets of Ghislaine Maxwell for the time period 2015-2020. I was asked to verify the accuracy of the representations contained in the Independent Accountants' Commentary and the accompanying Statement of Financial Condition including related Excel schedules documenting the findings.
6. I reviewed the Independent Accountants' Commentary, the Statement of Financial Condition, and the Excel schedules. To complete my review, I was given access to all of the underlying documents relied upon by Macalvins to prepare the Financial Condition Report, and I reviewed these underlying documents to the extent necessary to verify the representations in the

Financial Condition Report. I also posed questions to the Macalvins accountants and requested additional documents that I required to confirm the amounts listed in the Financial Condition Report and accompanying schedules. At all times, I was given complete access to the relevant documents and allowed to ask any questions I thought pertinent to my analysis.

**Conclusion**

7. Based on my review, I believe that the Financial Condition Report represents a complete and accurate summary of the assets held by Ms. Maxwell and her husband, as well as assets that were, or are currently, held in trust for the benefit of Ms. Maxwell, for the time period from 2015-2020.

[REDACTED]

[REDACTED]